

HEARING DATE: May 9, 2002 @ 9:45 a.m.
OBJECTION DEADLINE: May 6, 2002 @ 5:00 p.m.

WEIL, GOTSHAL & MANGES LLP
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Judy G.Z. Liu, Esq. (JL 6449)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
ADELPHIA BUSINESS SOLUTIONS, INC., <i>et al.</i> ,	: 02-11389 (REG)
Debtors.	: (Jointly Administered)
-----X	

**NOTICE OF DEBTORS' MOTION PURSUANT TO
SECTIONS 105(a) AND 541(d) OF THE BANKRUPTCY CODE
FOR AUTHORITY TO PAY CERTAIN REGULATORY FEES**

PLEASE TAKE NOTICE that a hearing will be held upon the annexed motion, dated April 24, 2002 (the "Motion"), of Adelphia Business Solutions and certain of its direct subsidiaries, as debtors in possession (the "Debtors"), for authority pursuant to sections 105(a) and 541(d) of title 11 of the United States Code (the "Bankruptcy Code") to pay certain prepetition regulatory fees to the regulatory authorities listed on Exhibit A to the Motion, before the Honorable Robert E. Gerber, United States Bankruptcy Judge, in Room 621 of the United States Bankruptcy Court for the Southern

STATE MS.-DE SOTO CO.

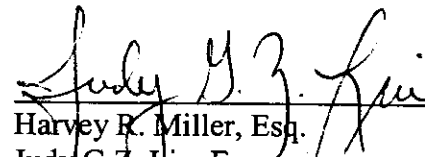
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One Bowling Green, New York, New York, on May 9, 2002 at 9:45 a.m. Eastern Time, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any response to the Motion must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court electronically in accordance with General Order M-182 (General Order M-182 and the User's Manual for the Electronic Case Filing System can be found at <http://www.nysb.uscourts.gov>, the official website for the Bankruptcy Court), by registered users of the Bankruptcy Court's case filing system and, by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), Wordperfect or any other Windows-based word processing format (with a hard-copy delivered directly to Chambers), and shall be served in accordance with General Order M-182, upon (i) the attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Judy G.Z. Liu, Esq.), (ii) the Office of the United States Trustee, 33 Whitehall Street, 21st floor, New York, New York 10004 (Attn: Tracy H. Davis, Esq.), (iii) the proposed attorneys for the statutory committee of unsecured creditors, Kramer Levin Naftalis & Frankel, 919 Third Avenue, New York, New York 10022 (Attn: Mitchell A. Seider, Esq.), and (iv) the attorneys for the Debtors' postpetition lenders, Buchanan Ingersoll, One Oxford Centre, 301 Grant Street, 20th Floor, Pittsburgh,

Pennsylvania 15219 (Attn: Joan G. Dorgan, Esq.) so as to be received no later than May
6, 2002 at 5:00 p.m. Eastern Time.

Dated: New York, New York
April 24, 2002



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Judy G.Z. Liu, Esq.
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New York, New York 10153
(212) 310-8000
ATTORNEYS FOR DEBTORS AND
DEBTORS IN POSSESSION

B BK 1 PG 588

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Judy G.Z. Liu, Esq. (JL 6449)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
ADELPHIA BUSINESS SOLUTIONS, INC., <i>et al.</i> ,	: 02-11389 (REG)
Debtors.	: (Jointly Administered)
-----X	

**MOTION OF THE DEBTORS PURSUANT TO
SECTIONS 105(a) AND 541(d) OF THE BANKRUPTCY CODE
FOR AUTHORITY TO PAY CERTAIN REGULATORY FEES**

TO THE HONORABLE ROBERT E. GERBER
UNITED STATES BANKRUPTCY JUDGE:

Adelphia Business Solutions, Inc. ("ABIZ") and certain of its direct
subsidiaries, as debtors and debtors in possession (collectively, the "Debtors"),
respectfully represent:

The Debtors' Prepetition Regulatory Fees

1. In the ordinary course of conducting their business operations, the
Debtors collect from their customers and pay to various federal, state, and local
regulatory authorities (the "Regulatory Authorities"), various maintenance fees,
telecommunications taxes, universal service fund fees, education access fund fees,

telecommunications relay services fees, right-of-way fees, franchise fees, business license fees, gross receipts taxes, 911 fees, FCC fees, and other similar regulatory fees (collectively, the "Regulatory Fees"). The Regulatory Fees are used to fund various federal, state and city agencies, and to subsidize the cost of local telecommunications services. A list of all or substantially all of the Regulatory Authorities that regulate the Debtors' businesses is annexed hereto as Exhibit A. The process by which the Debtors remit the Regulatory Fees varies depending on the nature of the Regulatory Fee at issue and the Regulatory Authority to which they are to be paid. The Debtors generally pay Regulatory Fees within 45 days following the end of the quarter in which the fees accrue.

2. Depending on the particular jurisdiction, the Regulatory Fees are assessed by the Regulatory Authorities based upon (i) a percentage of the Debtors' gross revenues derived from the provision of telecommunication services within the jurisdiction of the relevant Regulatory Authority, (ii) the number of telecommunication lines serviced by the Debtor in the jurisdiction, or (iii) assessed as a flat fee. These fees are imposed by the Regulatory Authorities in exchange for granting the Debtors authorization to build their network or offer their telecommunications services in the particular Regulatory Authority's jurisdiction.

3. The Debtors estimate that, as of the date on which the Debtors commenced their chapter 11 cases (the "Commencement Date"), they owe approximately \$531,000 in Regulatory Fees.

Relief Requested

4. The Debtors seek authority to pay any prepetition Regulatory Fees owed to the Regulatory Authorities in the ordinary course of their businesses on an

unaccelerated basis, as such payments become due and payable. To the extent that checks sent to the Regulatory Authorities prior to the Commencement Date (the "Checks") have not cleared as of the Commencement Date, the Debtors further seek authorization for their banks to honor the Checks. The Debtors seek authorization to issue checks; or provide for other means of payment to the Regulatory Authorities, to the extent necessary to pay all outstanding prepetition Regulatory Fees assessed as of the Commencement Date, which amounts may not be due and owing until after the Commencement Date.

**Cause Exists to Authorize the Debtors'
Payment of Prepetition Regulatory Fees**

5. Section 541(d) of the Bankruptcy Code provides, in relevant part, as follows:

Property in which the debtor holds, as of the commencement of the case, only legal title and not an equitable interest . . . becomes property of the estate under subsection (a)(1) or (2) of this section only to the extent of the debtor's legal title to such property, but not to the extent of any equitable interest in such property that the debtor does not hold.

11 U.S.C. § 541(d).

6. In addition, pursuant to section 105(a) of title 11 of the United States Code (the "Bankruptcy Code"), "[t]he court may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title." 11 U.S.C. § 105(a).

7. The Debtors submit that the majority of the Regulatory Fees are in the nature of "trust fund" taxes, which are collected from third parties and held in trust

for payment to the Regulatory Authorities. The Regulatory Fees are collected from the Debtors' customers and are held in trust until remitted to the Regulatory Authorities. *See e.g., Begier v. Internal Revenue Serv.*, 496 U.S. 53 (1990); *In re Shank*, 792 F.2d 829, 830 (9th Cir. 1986) (sales taxes required by state law to be collected by sellers from their customers are "trust fund" taxes); *DeChiaro v. New York State Tax Comm'n*, 760 F.2d 432, 433-34 (2d Cir. 1985) (same). To the extent these "trust fund" taxes are collected, they are not property of the Debtors' estates under section 541(d) of the Bankruptcy Code. *See e.g., In re American Int'l Airways, Inc.*, 70 B.R. 102, 103 (Bankr. E.D. Pa. 1987) (excise and withholding taxes); *In re Tap, Inc.*, 52 B.R. 271, 272 (Bankr. D. Mass. 1985) (withholding taxes)¹. The Debtors, therefore, do not have any equitable interest in these Regulatory Fees and should be permitted to pay such fees to the Regulatory Authorities, as they become due.

8. Certain of the Regulatory Fees are also entitled to priority status under section 507(a)(8)(A) of the Bankruptcy Code as "tax[es] ... measured by income or gross receipts." Despite being labeled "fees," these expenditures actually constitute a kind of tax. For bankruptcy purposes, a tax is characterized as (1) involuntary pecuniary burden, regardless of name, laid upon the individual or property; (2) imposed or under the authority of the legislature; (3) for the public purposes, including the purposes of defraying expenses of government or undertakings authorized by it; and (4) under the police or taxing power of the state. *LTV Steel Company, Inc. v. Shalala (In re Chateaugay Corp.)*, 53 F.3d 478, 498 (2nd Cir. 1995). The Regulatory Fees are an

¹ Notably, the Debtors have been informed that, in the state of Tennessee, non payment of certain 911 fees could result in extradition for fraud.

involuntary pecuniary burden, generally imposed by the authority of a federal, state, or local legislature under its police or taxing power and used for the public purposes of funding various federal and state agencies and subsidizing the high cost of local telecommunications services and other governmental support services. As a tax assessed as a percentage of the Debtors' revenue derived from the provision of telecommunication services within the jurisdiction of the relevant regulatory body, certain of the Regulatory Fees qualify for a priority under 507(a)(8). Pursuant to section 507(a)(8), these Regulatory Fees must be paid in full before any general unsecured obligations of a Debtor may be satisfied. The proposed relief, therefore, will only affect the timing of the payment of the prepetition Regulatory Fees and will not prejudice the rights of general unsecured creditors or other parties in interest.

9. In addition, certain Regulatory Authorities may challenge the applicability of the automatic stay under section 362(b)(4) of the Bankruptcy Code with concomitant expense to the Debtors' estate. *See In re Federal Communications Commission*, 217 F.3d 125, 137 (2d Cir. 2000) (Automatic stay did not preclude the FCC from enforcing its regulatory power by automatically canceling certain licenses as a result of debtor's failure to make timely payments). Thus, some Regulatory Authorities may conclude (perhaps erroneously) that they may shut off the Debtors' networks or otherwise preclude them from continuing to provide services to their customers. Such action would force the Debtors to expend time and money to seek the restoration of their networks after the damage was already incurred and would not guarantee that the Debtors would ultimately recapture the customers that were lost due to an interruption in service.

10. Accordingly, the Debtors submit that payment of such amounts is necessary and appropriate and is authorized under section 105(a) of the Bankruptcy Code pursuant to the “necessity of payment” doctrine, which “recognizes the existence of the judicial power to authorize a debtor in a reorganization case to pay prepetition claims where such payment is essential to the continued operation of the debtor.” *In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 176 (Bankr. S.D.N.Y. 1989); *In re Wehrenberg, Inc.*, 260 B.R. 468 (Bankr. E.D. Mo. 2001); *In re Payless Cashways, Inc.*, 2001 WL 1266897 (Bankr. W.D. Mo. 2001); *In re Chateaugay Corp.*, 80 B.R. 279 (S.D.N.Y. 1987). This doctrine is consistent with the paramount goal of chapter 11 of “facilitating the continued operation and rehabilitation of the debtor.” *Ionosphere Clubs*, 98 B.R. at 176.

11. This Court has previously exercised its equitable powers under section 105(a) of the Bankruptcy Code to authorize debtors to pay prepetition Regulatory Fees in large chapter 11 cases. *See, e.g., In re Global Crossing Ltd.*, Ch. 11 Case No. 02-40187 (REG) (Bankr. S.D.N.Y. January 28, 2002), annexed hereto as Exhibit B (without exhibits). The Debtors submit that the present circumstances warrant similar relief in these chapter 11 cases.

12. Nothing in this motion should be construed as impairing the Debtors’ right to contest the amount of any Regulatory Fees that may be claimed to be due to the Regulatory Authorities.

13. Based upon the foregoing, the Debtors submit that the Motion should be granted.

Waiver of Memorandum of Law

14. This Motion includes citations to the applicable authorities and does not raise any novel issues of law. Accordingly, the Debtors respectfully request that the Court waive the requirement contained in Rule 9013-1(b) of the Local Bankruptcy Rules for the Southern District of New York that a separate memorandum of law be submitted in support of the Motion.

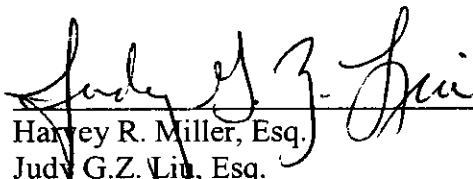
Notice

15. The Debtors have served notice of this Motion on all parties listed or otherwise identified in the Master Service List, as described in this Court's order dated March 27, 2002, approving the Debtors' motion establishing notice procedures. The Debtors submit that no other or further notice need be given.

16. No previous motion for the relief sought herein has been made to this or any other court.

WHEREFORE the Debtors respectfully request authorization to pay prepetition amounts owing in respect of prepetition Regulatory Fees and such other and further relief as is just.

Dated: New York, New York
April 24, 2002



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Judy G.Z. Lit, Esq.
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New York, New York 10153
(212) 310-8000
ATTORNEYS FOR DEBTORS AND
DEBTORS IN POSSESSION

B BK 1 PG 595

EXHIBIT A

Exhibit A

Regulatory Authorities

Vermont Department of Public Service
112 State Street
Drawer 20
Montpelier, VT 05620-2601

NYS Department of Public Service
Utility Account
Box 646
Albany, NY 12201

City of Norcross
City Clerk
65 Lawrenceville Street
Norcross GA 30071-2556

ADHITS
c/o ATA
1220 West Sixth Street
Little Rock, AR 72201

Arkansas Universal Service Fund
PO Box 360481
Pittsburgh, PA 15251-6481

Florida Telecommunications Relay, Inc.
Accounts Receivable Department
1311-B N. Paul Russell Road, Suite 101
Tallahassee, FL 32301-4860

NECA KUSF
PO Box 1512
Topeka, KS 66601-1512

Neustar
First Union National Bank
P.O. Box 75463
Baltimore, MD 21275

City of Little Rock AR
Treasury Management Division
100 City Hall
500 West Markham
Little Rock, AR 72201-1497

Kentucky State Treasurer
Finance and Administration Cabinet
Attn: Patricia Damron
Capitol Annex, Room 488 A
Frankfort, KY 40601

Kentucky TRS/TDD Surcharge
Chase Manhattan Trust Company, N.A.
KY TRS/TDD Distribution Program
220 West Main Street, Suite 1750

Louisville, KY 40202
Louisiana Relay Service Fee
Relay Administration Board-Merrill
Lynch
Attn: Stuart Clark
900 S. College Suite 105
Lafayette, LA 70503

City of Baton Rouge
Finance Dept. - Rev. Div.
P.O. Box 2590
Baton Rouge, LA 70821-2590

Louisiana Department of Revenue
Excise Tax Division
P. O. Box 201
Baton Rouge, LA 70821-0201

State of Louisiana
Louisiana Department of Revenue
Excise Tax Division
P. O. Box 201
Baton Rouge, LA 70821-0201

City of New Orleans
Department of Utilities
1200 Perdido Street, Room 2W89
New Orleans, LA 70112

LA DOTD R/W Permit Office - Room
501G
P.O. Box 94245
Baton Rouge, LA 70804-9245

Village of Arlington Heights
Attn: Cashiers
33 S. Arlington Heights Road
Arlington Heights, IL 60005

Municipality of Aurora
44 East Downer Place
Aurora, IL 60507

Village of Bensenville
700 W. Irving Park Road
Bensenville, IL 60106

Municipality of Bolingbrook
375 W Briarcliff Road
Bolingbrook, IL 60440-0951

Municipality of Broadview
2350 S 25th Avenue
Broadview, IL 60153

Village of Brookfield
Village Clerk
8820 Brookfield Avenue
Brookfield, IL 60513-1688

Municipality of Burr Ridge
7660 S County Line Road
Burr Ridge, IL 60521

Municipality of Carol Stream
500 N Gary Avenue
Carol Stream, IL 60188

City of Chicago Heights
City Treasurer
1601 Chicago Road
Chicago Heights, IL 60411

City of Des Plaines
Finance Director
1420 Miner Street
Des Plaines, IL 60016

Village of Downers Grove
Director of Financial Services
Civic Center, 801 Burlington Avenue
Downers Grove, IL 60515-4776

Village of East Dundee
Village Clerk
120 Barrington Avenue
East Dundee, IL 60118

City of Evanston
Collections Officer
2100 Ridge Avenue
Evanston, IL 60201

Municipality of Hickory Hills
8652 W 95th Street
Hickory Hills, IL 60457
City of Highwood
17 Highwood Avenue
Highwood, IL 60040

Village of Hinsdale
Assistant Finance Director
19 East Chicago Avenue
Hinsdale, IL 60521-3489

Village of Hoffman Estates
Finance Department
1900 Hassell Road
Hoffman Estates, IL 60195

Village of La Grange Park
Finance Department
447 N. Catherine Avenue
La Grange Park, IL 60526-2099

Municipality of La Grange
PO Box 668
La Grange, IL 60525

Village of Lemont
418 Main Street
Lemont, IL 60439

Village of Lincolnshire
Finance Department
1 Olde Half Day Road
Lincolnshire, IL 60069

Village of Lincolnwood
6900 N. Lincoln Avenue
Lincolnwood, IL 60712

Village of Lisle
Finance Department
1040 Burlington Avenue
Lisle, IL 60532

Village of Melrose Park
Deputy Clerk
1000 N. 25th Avenue
Melrose Park, IL 60160
Village of Morton Grove
6101 Capulina Avenue
Morton Grove, IL 60053

Village of Mount Prospect, IL
100 S. Emerson St.
Mount Prospect, IL 60056

City of Naperville
Finance Director
400 South Eagle Street
P.O. Box 3020
Naperville, IL 60566-7020

City of North Lake
Finance Director, 55 East North Avenue
Northlake, IL 60164

Finance Department
1200 Oak Brook Road
Oak Brook, IL 60523

Village of Oak Lawn
Village Clerk, 9446 S. Raymond Avenue
Oak Lawn, IL 60453

Village of Oak Park
Finance Department, 123 W. Madison
Street
Oak Park, IL 60302

Municipality of Oakbrook Terrace
17 W. 275 Butterfield Road
Oakbrook Terrace, IL 60181

Municipality of Oswego
113 Main Street
Oswego, IL 60543

Village of Palatine
200 E Wood Street
Palatine, IL 60067-5339

Municipality of River Grove
2621 Thatcher
River Grove, IL 60171

Village of Riverside
27 Riverside Road
Riverside, IL 60546

Village of Schaumburg
Assistant Director of Finance
101 Schaumburg Court
Schaumburg, IL 60193-1899

Village of Skokie
Collections
5127 Oakton Street
Skokie, IL 60077

Municipality of St Charles
2 East Main Street
St Charles, IL 60174

Village of Villa Park
Village Treasurer
20 South Ardmore Street
Villa Park, IL 60181

City of Warrenville –
Telecommunications
Director: Dept. of Finance &
Information
3 South 258 Manning Avenue
Warrenville, IL 60555

Municipality of Westchester
10300 Roosevelt Road
Westchester, IL 60154

Village of Westmont
Westmont Finance Department
31 West Quincy Street
Westmont, IL 60559

Village of Wheeling
Director of Finance
255 W. Dundee Road
Wheeling, IL
60090-2676

Village of Wilmette
Finance Department
1200 Wilmette Avenue
Wilmette, IL 60091

Municipality of Wooddale
404 North Wood Dale Road
Wooddale, IL 60191

Municipality of Woodridge
5 Plaza Drive
Woodridge, IL 60157

Village of Elk Grove Village
Director of Finance
901 Wellington
Elk Grove Village, IL 60007

City Of Elmhurst
Finance Director
209 N. York Street
Elmhurst, IL 60126

Municipality of Forest Park
517 Desplaines Avenue
Forest Park, IL 60130

Village of Frankfort
Village Clerk
432 Nebraska Street
Frankfort, IL 60423

Village of Glen Ellyn
Village President
Civic Center, 535 Duane Street
Glen Ellyn, IL 60137

Municipality of Glenview
1225 Waukegan Road
Glenview, IL 60025

Village of Glenwood
Clerk's Office
1 Asselborn Way
Glenwood, IL 60425

NECA AUSF
PO Box 360802
Pittsburgh, PA 15251-6802

City of Chicago - Dept. of Revenue
22149 Network Place
Chicago IL 60673-1221

City of Chicago - Dept. of Revenue
22149 Network Place
Chicago, IL 60673-1221

GPSC TRS Fund
P.O. Box 101378
Atlanta, GA 30392-1378
Illinois Department of Revenue
PO Box 19019
Springfield, IL
62794-9019

NECA MTEAF
PO Box 371111
Pittsburgh, PA 15251-7111

State of Maryland
Comptroller of the Treasury
P.O. Box 207
Annapolis, MD 21404-0207

Mississippi TRS
Am South Bank, Attn: Lorraine
Bleakney
Dual Party Relay Service Trust
P.O. Box 23100
Jackson, MS 39225

DHHS - Relay North Carolina
DHHS - Controller's Office A/R
2025 Mail Service Center
Raleigh, 27699-2025

Pa Relay Service Fund
Attn: Nancy Haney, PA 4944
First Union National Bank
123 S. Broad Street
Philadelphia, PA 19109

NECA TXUSF
PO Box 371788
Pittsburgh, PA 15251-7788

Village of Addison
1 Friendship Plaza
Addison, IL 60101

Village of Alsip
Clerk and Collector
4500 West 123rd Street
Alsip, IL 60803-2599

City of Batavia
Finance Department
100 N. Island Avenue
Batavia, IL 60510

City of Burbank
City Collector
6530 West 79th Street
Burbank, IL 60459

City of Darien
Director of Finance
1702 Plainfield Road,
Darien, IL 60561

Municipality of Deerfield
850 Waukegan Road
Deerfield, IL 60015

Municipality of Elgin
150 Dexter Court
Elgin, IL 60120

Village of Glendale Heights
Director of Finance
300 Civic Center Plaza
Glendale Heights, IL 60139

Municipality of Homewood
2020 Chestnut Road
Homewood, IL 60430

Village of Montgomery
1300 S. Broadway
Montgomery, IL 60538

Municipality of Orland Park
14700 S Ravinia Avenue
Orland Park, IL 60462

City of Rolling Meadows
3600 Kirchoff Road
Rolling Meadows, IL 60008

Village of Roselle
31 S. Prospect Street
Roselle, IL 60172

Village of Rosemont
9501 W. Devon Avenue
Rosemont, IL 60018

Municipality of Schiller Park
9526 Irving Park Road
Schiller Park, IL 60176

Municipality of Vernon Hills
290 Evergreen
Vernon Hills, IL 60061

Municipality of Waukegan
410 Robert V. Sabonjian Place
Waukegan, IL 60085-4351

City of Wheaton
Finance Dept
PO Box 727
Wheaton, IL 60189-0727

City of Abilene
Assistant City Attorney
555 Walnut, Room 211
Abilene, TX 79601

Town of Addison
Collections Manager
P. O. Box 9010
Addison, TX 75001

City of Alice
Internal Auditor/Accountant POBox
3229
Alice, TX 78333

City of Alvin
Director of General Services
216 West Sealy Street
Alvin, TX 77511

City of Amarillo
Assistant Finance Director
PO Box 1971
Amarillo, TX 79105-1971

City of Angleton
City Administrator
121 S. Velasco
Angleton, TX 77515
City of Arlington
Budget and Risk Manager
PO Box 231
Arlington, TX 76004-023

City of Austin
Telecommunications & Regulatory
Affairs
P. O. Box 1088
Austin TX 00000

City of Bastrop
City Manager
PO Box 427
Bastrop, TX 78602

City of Bay City
Finance Department
1901 5th Street
Bay City, TX 77414

City of Beaumont
Treasurer
PO Box 3827
Beaumont, TX 77704

City of Bedford
Director of Administrative Services
2000 Forest Ridge Drive
Bedford, TX 76021

City of Beeville
Finance Director
400 North Washington St.
Beeville, TX 78102

City of Bellaire
General Accountant
7008 South Rice Avenue
Bellaire, TX 77401

City of Belton
Accountant
PO Box 120
Belton, TX 76513

City of Brazoria
City Secretary 201 S Main
Brazoria, TX 77422

City of Brenham
City Attorney
PO Box 1059
Brenham, TX 77834

City of Brookside Village
City Secretary
6243 Brookside Road
Brookside Village, TX 77581

Town of Buckholts
Secretary
PO Box 246
Buckholts, TX 76518

City of Castroville
City Administrator
1209 Foilla
Castroville, TX 00000

City of Center City Manager PO Box
1744
Center, TX 75935

City of Chamblee GA
City Manager
5468 Peachtree Road
Chamblee, GA 0341-2330

City of Charlotte
City Secretary
PO Box 216
Charlotte, TX 78011

City of China Grove
City Secretary
2456 FM 1516 S.
San Antonio, TX 78263

City of Clute
Public Works Director
PO Box 997
Clute, TX 77531-0997

City of Columbus
City Manager
P. O. Box 87
Columbus, TX 78934

City of Corpus Christi
Director of Finance
PO Box 9277
Corpus Christi, TX 78469

City of Dallas
Manager of Regulatory Affairs
1500 Marilla, Room 2 B South
Dallas, TX 75201

City of Deer Park Director of Finance
PO Box 700
Deer Park, TX 77536

City of DeSoto
Managing Director of Management
Services
211 E. Pleasant Run Road
DeSoto, TX 75115

City of Devine
City Treasurer
303 S. Teel Drive
Devine, TX 78016

City of Duluth GA City Clerk
3578 Lawrenceville Street
Duluth, GA 30096-3235

City of Eagle Pass
City Accountant
100 S. Monroe St.
Eagle Pass, TX 78852

City of Edinburg
Director of Finance
PO Box 1079
Edinburg, TX 78540

City of El Campo Finance Director
315 E. Jackson
El Campo, TX, 77437

City of El Paso
Two Civic Center Plaza, Seventh Floor
El Paso, TX 79901

City of Euless
Accounting Manager
201 North Ector Drive
Euless, TX 76039

City of Forney
City Secretary
P. O. Box 826
Forney, TX 75126

City of Fort Stockton
City Manager
Box 1000
Fort Stockton, TX 79735

City of Fort Worth
Energy Manager
1000 Throckmorton St.
Fort Worth, TX 76102

City of Freeport
Assistant City Manager
200 West 2nd Street
Freeport, TX 77541

City of Friendswood
Director of Administrative Services
910 South Friendswood Drive
Friendswood, TX 77546

City of Frisco
Assistant to the City Manager
6891 Main Street
Frisco, TX 75034
City of Galveston
Administrative Assistant
P. O. Box 779
Galveston, TX 77553

City of Goliad
Mayor
P. O. Box 939
Goliad, TX 77963

City of Grand Prairie
City Attorney
PO Box 534045
Grand Prairie, TX 75053-4045

City of Harlingen
Finance Director
PO Box 2207
Harlingen, TX 78550

City of Hedwig Village
City Secretary – Treasurer
955 Piney Point Road
Houston, TX 77024

City of Hempstead
City Secretary
1125 Austin Street
Hempstead, TX 77445

City of Houston
Franchise Manager
611 Walker, 10th Floor
Houston, TX 77002

City of Huntsville
Finance Coordinator
1212 Avenue M
Huntsville, TX 77340

City of Hurst
Assistant Finance Director
1505 Precinct Line
Hurst, TX 76054

City of Irving
Accountant
825 West Irving Blvd.
Irving, TX 75060

City of Jacinto City
City Manager
10301 Market Street Road
Jacinto City, TX 77029

City of Jackson
Telecommunications Division
2320 Riverside Drive
Jackson, MS 39202

City of Jersey Village
City Attorney
333 Clay Street, Suite 3485
Houston, TX 77002

City of Katy
City Administrator
P. O. Box 617
Katy, TX 77492

City of Kenedy
City Secretary
303 West Main Street
Kenedy, TX 78119

City of Kermit
City Manager
Drawer P
Kermit, TX 79745

City of Kingsville
City Manager
P. O. Box 1458 / 200 E. Kleberg
Kingsville, TX 78364

City of La Marque
Finance Director
1111 Bayou Rd.
La Marque, TX 77568

City of La Porte
Finance Director
PO Box 1115
La Porte, TX 77571

City of Lake Jackson
City Manager
25 Oak Drive
Lake Jackson, TX 77566

City of Lakeport
City Secretary
PO Box 7728
Longview, TX 75607

City of Laredo
Asst. City Manager
PO Box 579
Laredo, TX 78042

City of Liberty
Interim City Manager
1829 Sam Houston
Liberty, TX 77575

City of Los Fresnos
Community Development Director
200 North Brazil
Los Fresnos, TX 78566

City of Lubbock
Cash & Debt Manager
PO Box 2000
Lubbock, TX 79457

City of Magnolia
City Secretary
PO Box 396
Magnolia, TX 77353

City of Marion
City Secretary
P. O. Box 158
Marion, TX 78124

City of Mathis City Controller
411 E. San Patricia Ave.
Mathis, TX 78368

City of McAllen
Finance Director
1300 Houston / P. O. Box 220
McAllen, TX 78505-0220

City of Mesquite
Director of Finance
PO Box 850137
Mesquite, TX 75181-013

City of Midland
Director of Finance
P. O. Box 1152
Midland, TX 79702

City of Missouri City
Finance Director
PO Box 666
Missouri City, TX 77459

City of Mobile AL
Legal Department
PO Box 1827
Mobile, AL 36633-1827

City of Morgan's Point
City Administrator
P. O. Box 839
Morgan's Point, TX 77572-0839

City of Nacogdoches
City Manager
PO Drawer 630648
Nacogdoches, TX 75963-064

City of Nederland
City Manager
P. O. Box 967
Nederland, TX 77627

NYS Department of Public Service
Utility Account
Box 646
Albany, NY 12201

North Carolina Utilities Commission
4325 Mail Service Center
Raleigh, NC 27699-4325

City of Odessa
Director of Finance
P. O. Box 4398 / 411 W. 8th Street
Odessa, TX 79760

Oklahoma Telecom. Tech. Training
Fund
C/O Oklahoma Telephone Association
301 NW 63rd Street, Suite 410
Oklahoma City, OK 73116

City of Orange Accounting Manager
P. O. Box 520
Orange, TX 77631-0520

City of Pasadena
City Controller
PO Box 672
Pasadena, TX 77501

City of Pearland
3519 Liberty Dr
Pearland, TX 77581

City of Pflugerville
Finance Director
P. O. Box 589
Pflugerville, TX 78691

City of Pharr
Finance Director
PO Box B
Pharr, TX 78577

City of Plainview
City Attorney
901 Broadway
Plainview, TX 79072

City of Port Arthur
Director of Finance
444 - 4th Street
Port Arthur, TX 77640

City of Primera
City Secretary
Rt. 1, Box 176
Primera, TX 78552

City of Raleigh City Manager
222 West Hargett Street
Room 501
Raleigh, NC 27601

City of Richardson
Franchise & Regulatory Affairs Office
411 W. Arapaho Road, Suite 106
Richardson, TX 75080

City of Richmond
City Manager
402 Morton Street
Richmond, TX 77469

City of Rockdale
City Manager
PO Box 586
Rockdale, TX 76567

City of Rockport
Finance Director
PO Box 1059
Rockport, TX 78381

City of Rockwall
City Manager
205 E. Rusk
Rockwall, TX 75087

City of Rogers AR
118 West Elm P.O. Drawer 848
Rogers, AR 72757

City of Rosenberg
Finance Manager
PO Box 32
Rosenberg, TX 77471

City of Round Rock
Director of Finance
221 East Main Street
Round Rock, TX 78664

City of San Antonio
Finance Director
PO Box 839966
San Antonio, TX 78283-3966

City of San Benito
Finance Director
485 N. Sam Houston
San Benito, TX 78586

City of Sealy
Director of Finance
P. O. Box 517
Sealy, TX 77474

City of South Houston
City Secretary
P. O. Box 238
South Houston, TX 77587

City of Stafford
City Secretary
2610 South Main
Stafford, TX 77477

City of Sugar Land
Revenue Director
PO Box 110
Sugar Land, TX 77487-0110

City of Taylor
Director of Finance
PO Box 810
Taylor, TX 76574

City of Temple
City Attorney
2 North Main Street
Temple, TX 76501

City of Texas City
Director of Finance
1801 9th Avenue North
Texas City, TX 77590

State Comptroller
Comp. of Public Accounts
111 East 17th Street
Austin, TX 78774-0100

City of Tomball
Finance Director
401 West Market St
Tomball, TX 77375

City of Tyler
City Attorney
P. O. Box 2039
Tyler, TX 75710

City of Uvalde
Finance Director
PO Box 799
Uvalde, TX 78802

City of Victoria
Director of Finance
P. O. Box 1758
Victoria, TX 77902

City of Vidor
Interim City Manager
170 North Main Street
Vidor, TX 77662

City of Waco
Financial Supervisor
PO Box 2570
Waco, TX 76702

City of Wharton
City Manager
120 E. Caney
Wharton, TX 77488

City of Wichita Falls
Accounting Manager
1300 Seventh
Wichita Falls, TX 76307

Pa Relay Service Fund
Attn: Nancy Haney, PA 4944
First Union National Bank
123 S. Broad Street
Philadelphia, PA 19109

City of Pittsburgh, PA
Bureau of Telecommunications
414 Grant Street, Room 901 City County
Building
Pittsburgh, 15219-2457

Public Service Commission of SC
Accounting Department
P. O. Box 11649
Columbia, 29211

City of Columbia
City Manager
P.O. Box 147
Columbia, SC 29217

Treasurer of Virginia
Public Service Taxation Division
State Corporation Commission
P.O. Box 1197
Richmond, VA 23218

NECA VUSF
PO Box 360848
Pittsburgh, PA 15251-6848
Universal Service Administrative
Company
135 S. LaSalle, Dept. 1259
Chicago, IL 60674-1259

Florida Department of Revenue
<http://www.myflorida.com/dor/>

City of Mobile--
Business License Department
P O Box 949
Mobile, Alabama 36652

City of Little Rock—Treasury
100 City Hall--500 W. Markham Street
Little Rock, Arkansas 72201

City of Jacksonville - - Tax Collector
231 East Forsyth Street
Room 130
Jacksonville, Florida 32202

City of Tampa--Business Tax Division
P O Box 2200
Tampa, Florida 33601

City of Chicago--Department of
Revenue
121 N. LaSalle Street-Room 107 ST.
Chicago, Illinois 60602

City of Baton Rouge--Department of
Finance
P O Box 2590- 222 St. Louis Street
Baton Rouge, Louisiana 70821

City of New Orleans--Department of
Finance
City Hall—1300 Perdido St.
Room 1W15
New Orleans, Louisiana 70112

City of Kansas City--City Treasurer
P O Box 15604
Kansas City, Missouri 64106

Town of Cary--Collections Division
P O Box 8049
Cary, North Carolina 27512

State of North Dakota-State Tax
Commissioner
600 E. Boulevard Ave Dept 127
Bismarck, North Dakota 58505

MASouth Carolina Telecommunications
Tax
P O Box 751327
Charlotte, South Carolina 28275

Metro Government of Nashville &
Davidson County
700 Second Ave South
Nashville Tennessee 37210

Greene County--Freddie Shaw
204 North Cutler Street
Greeneville, Tennessee 37745

City of Johnson City--County Clerk
P O Box 2150
Johnson City, Tennessee 37605

Shelby County Clerk
150 Washington Ave.
Memphis, Tennessee 38103

Washington County--County Clerk
P O Box 218
Jonesborough, Tennessee 37659

County of Fairfax--Tax Administration
P O Box 10203
Fairfax, Virginia 22035

Arlington County--Commissioner of the
Revenue
2100 Claendon Blvd. Suite 200
Arlington, Virginia 22201

City of Chesapeake--Barabara O.
Carraway
P O Box 16495
Chesapeake, Virginia 23328

City of Fairfax--Commissioner of the
Revenue
City Hall Rm 210-10455 Armstrong St.
Fairfax, Virginia 22030

City of Falls Church--Commissioner of
the Revenue
300 Park Avenue
Falls Church, Virginia 22046

Fauquier County--Commissioner of The
Revenue
P O Box 149
Warrenton, Virginia 20188

City of Franklin--Commissioner of the
Revenue
P O Box 389
Franklin, Virginia 23851

City of Hampton--Commissioner of the
Revenue
P O Box 636
Hampton, Virginia 23669

City of Norfolk--City Treasurer
P O Box 2260
Norfolk, Virginia 23501

City of Newport News--Commissioner
of the Revenue
2400 Washington Avenue
Newport News, Virginia 23607

City of Poquoson- Commissioner of the
Revenue
500 City Hall Avenue
Poquoson, Virginia 23662

City of Portsmouth-Commissioner of the
Revenue
801 Crawford Street
Portsmouth, Virginia 23704

City of Virginia Beach-Comm.of the
Revenue
2401 Court House Drive
Virginia Beach, Virginia 23456

City of Winchester-Comm.of the
Revenue
P O Box 706
Winchester, Virginia 22604

City of Seattle- Revenue & Consumer
Affairs
700 5th Avenue, Suite 4250
Seattle, Washington 98104

City of Tacoma--Tax & License
Division
747 Market Street, Room 248
Tacoma, Washington 98402

City of Huntington
P O Box 1659
Huntington, West Virginia 25717

The Tax Administrator
One Capitol Hill
Suite 9
Providence, Rhode Island 02908-5811

Pennsylvania Dept. of Revenue
Bureau of Receipts and Control
Department 280407
Harrisburg, Pennsylvania 17128-0407

State Dept. of Assessments and Taxation
Franchise Tax Unit
301 West Preston Street
Baltimore, Maryland 21201-2395

NYS Corporation Tax
Processing Unit
P.O. Box 22038
Albany, New York 12201-2038

Pennsylvania Dept. of Revenue
Bureau of Receipts and Control
Department 280407
Harrisburg, Pennsylvania 17128-0407

Pennsylvania Dept. of Revenue
Bureau of Receipts and Control
Department 280407
Harrisburg, Pennsylvania 17128-0407

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Bureau of Receipts and Control
Department 280407
Harrisburg, Pennsylvania 17128-0407

Pennsylvania Dept. of Revenue
Bureau of Receipts and Control
Department 280407
Harrisburg, Pennsylvania 17128-0407

State Comptroller
Comptroller of Public Accounts
111 E. 17th Street
Austin, Texas 78774-0100

Office of State Tax Commissioner
600 E. Boulevard Ave.
Bismark, North Dakota 58505-0599

City of Virginia Beach-Comm.of the
Revenue
2401 Court House Drive
Virginia Beach, Virginia 23456

City of Williamsburg- Finance
Department
401 Lafayette Street
Williamsburg, Virginia 23185

City Suffolk-Treasuer of Suffolk City
P O Box 1858
Suffolk, Virginia 23439

City of Hampton-Commissioner of
Revenue
P O Box 636
Hampton, Virginia 23669

City of Norfolk--City Treasurer
P O Box 2260
Norfolk, Virginia 23501

Alabama Department of Revenue
Sales, Use & Business Tax Division
PO Box 327755

Montgomery, Alabama 36132-7755

Dept. of Finance Tax & License
Division
P.O. Box 11640
Tacoma, Washington 98411-6640

Fayette County Board of Education
Fayette County Public Schools Tax
Collection office
701 East Main Street
Lexington, Kentucky 40502

CSEC
Comptroller's Of Public Account
111 E. 17th Street
Austin, Texas 78774-0100

CSEC
Comptroller's Of Public Account
111 E. 17th Street
Austin, Texas 78774-0100

Targeted Accessibility Fund of New
York
100 State Street
Suite 650
Albany, New York 12207

Targeted Accessibility Fund of New
York
100 State Street

Suite 650
Albany, New York 12207

Illinois Department of Revenue
Telecommunications Excise Tax
P.O. Box 19019
Springfield, Illinois 62794-9019

Atlanta City
56 Tinity Ave. S. W., Suite 1350, Code
911
Atlanta, Georgia 30335-0312

State Dept. of Assessments and Taxation
Franchise Tax Unit
301 West Preston Street
Baltimore, Maryland 21201-2395

NYS Corporation Tax
Processing Unit
P.O. Box 22109
Albany, New York 12201-2109

Comptroller, City of Buffalo
Dept. of Audit and Control
1225 City Hall
Buffalo, New York 14202-3312

Rooks County 911 Fund
Emergency Management
115 North Walnut
Stockton, Kansas 67669

911 Fees

Autauga County 911
815 Gillespie Street
Pratville, Alabama 36067

Baldwin County 911
PO Box 924
Robertsdale, Alabama 36567

Calhoun County 911
Attn. Jerry Jackson
111 East 5th Street
Anniston, Alabama 36201

Chilton County 911
PO Box 537
Clanton, Alabama 35046

City of Enterprise
Emergency Communications Board
504 South Main Street
Enterprise, Alabama 36330

Colbert County 911
121 West 5th Street
Tuscumbia, Alabama 35674

Cullman County 911
709 2nd Avenue SW
Cullman, Alabama 35055

Dallas County
911 Communications District
Attn. Dick Bean
PO Box 863
Selma, Alabama 36702

Elmore County 911
8936 US Highway 231, Room 188
Wetumpka, Alabama 36902

Escambia County 911
PO Box 157
Brewton, Alabama 36427

Etowah County 911
620 West Grand Avenue
Rainbow City, Alabama 35906

Franklin County
Emergency Management
PO Box 909
Russellville, Alabama 35653

Jefferson County 911
717 Richard Arlington Jr. Blvd. N.
Birmingham, Alabama 35203

Lawrence County 911
556 Walnut Street
Molton, Alabama 35650

Lee County 911
PO Box 666
Opelika, Alabama 36803

Madison County
Emergency Communications Center
5827 Oakwood Road NW
Huntsville, Alabama 35806

Marshall County 911
PO Box 947
656 4th Avenue NW
Arab, Alabama 35016

Mobile County
Communications Department
7340 Zeigler Boulevard
Mobile, Alabama 36608

Morgan County 911
PO Box 2103
Decatur, Alabama 35602

Shelby County 911
1005 County Services Dr.
Pelham, Alabama 35124

Tuscaloosa County
Attn. Bill Lamb
PO Box 20113
Tuscaloosa, Alabama 35401

Walker County 911
303 15th Street NE
Jasper, Alabama 35504

Lee County Government
15 East Chestnut
Marianna, Arizona 72360

Delaware Division of Revenue
P.O. Box 2340
Wilmington, Delaware 19899-234

Chief Financial Officer, Mr. Thomas
Adams
Office of the Chief Technology Officer
One Judiciary Square, Suite 930
441 4th Street, NW
Washington, District of Columbia
20001-2714

E-911 System Fund
Fund #174-2320-342.41-00
Attn. Susan Nelson, E-911 Coordinator
PO Box 548
Alachua County E-911 Office
Gainesville, Florida 32602

Brevard County Board of
Commissioners
E911 Communications,
Mail Stop 83
Attn: Steve Latza, 911 Coordinator
2725 Judge Fran Jamieson Way
Melbourne, Florida 32940

Broward County Board of County
Commissioners
Attn. Ginnie Bonura, E911 Coordinator
Governmental Center
115 South Andrews Avenue, Suite 325
Fort Lauderdale, Florida 33301

Charlotte County 911
Sheriff's Office
Attn. Janet Hamilton
7474 Utilities Road
Punta Gorda, Florida 33982

Citrus County Sheriff's Office
Attn. Finance Department
1 South Park Avenue
Inverness, Florida 34450

Clay County
Department of Public Safety
1 Doctors Drive
Green Cove Springs, Florida 32043-
3128

Finance Division
Attn. Lynn Tynski
3301 Tamiami Trail E.
Naples, Florida 34112

Columbia County
9-1-1 Coordinator
PO Box 2949
Lake City, Florida 32056-2949

Dade County Board of County
Commissioners
Miami-Dade County Finance
Department
Attn. Mr. Hector Cuenca
111 NW 1 Street, Suite 2610
Miami, Florida 33128

Attn. Finance Department
202 East Oak Street, Suite 201
Arcadia, Florida 34266

Duval County 911 Administration
Attn. Patricia Welte, 9-1-1 Coordinator
Mailbox 218
3832-010 Baymeadows Road
Jacksonville, Florida 32217

Flagler County Board of County
Commissioners
Finance Department
Attn. E-911 Fee
PO Box 787
Bunnell, Florida 32110

Hernando County
E-9-1-1 Fund
PO Box 10070
Brooksville, Florida 34603-0070

BOOC Accounting / Hillsborough
County
Attn. Catherine Edwards
PO Box 1110
County Center, 12th Floor
Tampa, Florida 33601

Lake County Board of County
Commissioners
Communications Systems
County Administration Building, Room
338
315 West Main Street
Tavares, Florida 32778

Lee County Public Safety
Attn. Matt Rechkemmer
PO Box 398
Fort Myers, Florida 33902

Leon County
Sheriff's Office
Division of Emergency Management
535 Appleyard Drive
Tallahassee, Florida 32304

Manatee County
PO Box 1000
Bradenton, Florida 34206

Marion County
Clerk of the Court
PO Box 1030
Ocala, Florida 34478

Nassau County
Board of County Commissioners
PO Box 4000
Fernandina Beach, Florida 32035-4000

Orange County Comptroller's Office
Attn. Accounts Receivable
P.O. Box 38
Orlando, Florida 32802-0038

Osceola County Public Safety
911 Administration
320 N. Beaumont Avenue
Kissimmee, Florida 34741

Palm Beach County
Office of EMississippi / 911
Management
20 South Military Trail
West Palm Beach, Florida 33415

Pasco County Board of County
Commissioners
The Honorable Jed Pittman, Clerk of the
Circuit Court
Pasco County Court House
Financial Services Division
3853 Live Oak Avenue
Dade City, Florida 33523

Pinellas County
Board of County Commissioners
Finance Department
400 Cleveland Street, 5th Floor
Clearwater, Florida 33756

Polk County
911 Operations
PO Box 1458
Bartow, Florida 33813

Putnam County
Director, Department of Public Safety
1802 North Highway 19
Palatka, Florida 32177-2421

St. Johns Co Finance Dept
PO Drawer 349
St. Augustine, Florida 32085

Office of the Sarasota County Clerk
PO Box 8
Sarasota, Florida 34236

Seminole County
Finance Office
PO Drawer Q
Sanford, Florida 32772-0869

Sumter County BOCC
E-911 Fund
209 North Florida Street
Bushnell, Florida 33513-9911

County of Volusia
Finance Department /A.R.
123 West Indiana Avenue
Deland, Florida 32720

Bartow County
136 West Cherokee Avenue, Suite 251
Cartersville, Georgia 30120

City of Macon
Finance Department
PO Box 247
Macon, Georgia 31202

Carroll County E-911
897 Newnan Road
Carrolltown, Georgia 30117

Chatham County E911
PO Box 9297
Savannah, Georgia 31412

Cherokee County E-911
401 East Main Street
Canton, Georgia 30114

Athlens/Clark County
Business Tax Office
P.O. Box 1748
Athens, Georgia 30603

Cobb County Finance Department
Mr. Jim Pherson
100 Cherokee Street, Suite 400
Marietta, Georgia 30090

Columbia County Board of
Commissioners
Attn. Leanne DeLoach
PO Box 498
Evans, Georgia 30809

Coweta County
Finance Department
22 East Broad Street
Newnan, Georgia 30263-1973

Crisp County
South 7th Street
Cordele, Georgia 31015

Decatur County
Board of Commissioners
PO Box 735
Bainbridge, Georgia 31717

Albany, City of
Attn. Charlotte
PO Box 447
225 Pine Avenue, Room G-1
Albany, Georgia 31702

Douglas County
Board of Commissioners
8595 Club Drive
Douglasville, Georgia 31034

Evans County
Board of County Commissioners
3 Freeman Street
Claxton, Georgia 30417

Fayette Countym 911
141 Stonewall Avenue West
Fayetteville, Georgia 30214

Floyd County
Finance Department
PO Box 946
Rome, Georgia 30162

Forsyth County 911
203 Old Buford Road
Cumming, Georgia 30040

Fulton County
Emergency Communications 911
130 Peach Tree Street SW, Suite 3147
Atlanta, Georgia 30303

Glynn County
Board of Commissioners
1725 Reynolds Street, Suite 300
Brunswick, Georgia 31520

Gordon County
Board of Commissioners
Attn. Finance Department
PO Box 580
Calhoun, Georgia 30703

Gwinnett County
Board of Commissioners
Attn. Finance Department
75 Langley Drive
Lawrenceville, Georgia 30046

Hall County 9-1-1
Attn. Carolyn Perra
PO Box 1435
Gainesville, Georgia 30503

Haralson County 9-1-1
PO Box 489
Buchanan, Georgia 30113

Heard County 911
PO Box 490
Franklin, Georgia 30217

Henry County Communications
101 Henry Parkway
McDonough, Georgia 30253

Houston County Commissioners
Attn. Sandi Stalnaker
200 Carl Vinson Parkway
Warner Robins, Georgia 31088

Jefferson County Commissioners
PO Box 658
Louiseville, Georgia 30434

Laurens County
Attn: Finance Officer
P O Box 2011
Dublin, Georgia 31040

Lowndes County
Attn. Accounts Receivable
325 West Savannah Avenue
Valdosta, Georgia 31601

McDuffie County
Board of Commissioners
ATTennessee: Finance Officer
337 Main Street
Thompson, Georgia 30824

City of Columbus
PO Box 1866
511 Tenth Street
Columbus, Georgia 31902-1866

Newton County Board of
Commissioners
E-911 Surcharge
1113 Usher Street
Covington Georgia 30014

Oconee County
Board of County Commissioners
PO Box 145
Watkinsville, Georgia 30677

Paulding County
Board of Commissioners
120 East Memorial Drive
Dallas, Georgia 30132

Polk County
Board of Commissioners
PO Box 268
Cedartown, Georgia 30125

Augusta, Georgia
Finance Department
c/o Donna Williams
Room 105, Municipal Building
53 Greene Street
Augusta, Georgia 30901

Rockdale County
2121 Farmer Road
Conyers, Georgia
30012-3206

Spalding County 911
Attn. Trudy L. McDevitt
1438 Meriwether Street, Suite B
Griffin, Georgia 30224

Board of Commissioners
P.O. Box 295
Americus, Georgia 31709

Thomas County
Board of Commissioners
E-9-1-1
P O Box 920
Thomasville, Georgia 31799-92

Tift County
E-911
PO Box 826
Tifton, Georgia 31793

Toombs County Commissioners
Attn: Betty Hall
P.O. Box 112
Lyons, Georgia 30436

Troup County Commissioners
Attn: Accounts Payable
901 Dallas Street
LaGrange, Georgia 30240

Walton County
Board of Commissioners
Attn. Merridy McDaniel
PO Box 585
Monroe Georgia 30655

Ware County Board of Commissioners
P.O. Box 1069
Waycross Georgia 31502

Wayne County Commission
PO Box 217
Jessup, Georgia 31598

Kane County
ETSB Account
719 S. Batavia
Building A Government Center
Geneva, Illinois 60134

McHenry County Treasurer
2201 North Seminary Avenue
Woodstock, Illinois 60098

Kendall County
ETSB
P O Box 911
Yorkville, Illinois 60560

Will County E9-1-1
831 S. State Street
Lockport, Illinois 60441

E911 James DeRose
1 Main Street
City County Building, Room B-20
Fort Wayne, Indiana 46802

Boone County
Treasurer's Office
201 Courthouse Square
Lebann, Indiana 46052

Elkhart County
Public Safety Communications Center
111 North 3rd Street
Goshen, Indiana 46526

Hamilton County Auditor
33 North 9th Street, Suite L21
Noblesville, Indiana 46060

Hancock County Treasurer
Courthouse Room 208
9 East Main Street
Greenfield, Indiana 46140

Auditor of Hendricks County
355 S. Washington Street #202
Danville, Indiana 46122

Johnson County Treasurer
86 West Court Street
Franklin, Indiana 46131

City Of Indianapolis
Attn: Revenue Section-Suite 2221
200 East Washington Street
Indianapolis, Indiana 46204-3388

Allen County
Treasurer
1 North Washington
Iola, Kansas 66749

Andover, City of
PO Box 295
909 North Andover Road
Andover, Kansas 67002

City of Augusta
PO Box 489
Augusta, Kansas 67010

Barton County
E9-1-1 Fund
P O Box 1354
Great Bend, Kansas 67530

Butler County 911
Attn. Chris Davis
121 South Gordy
Eldorado, Kansas 67042

Clark County Clerk
P.O. Box 886
Ashland, Kansas 67831

City of Concordia
PO Box 603
Concordia, Kansas 66901

Cowley County E-911
311 East 9th
Winfield, Kansas 67156

Crawford County
E9-1-1 Fund
c/o County Clerk
Giraro, Kansas 66743

Douglas County
E9-1-1 Fund
111 E. 11th Street
Lawrence, Kansas 66044

El Dorado, City of
Butler County 911
121 South Gordy
El Dorado, Kansas 67042

Ellis County
PO Box 720
Hays, Kansas 67601

Finney County
County Clerk
Box M
Garden City, Kansas 67846

Ford County Communications
100 Gunsmoke
Dodge City, Kansas 67801

Franklin County
Franklin County Treasurer
315 S Main
Ottawa, Kansas 66067

Harper County
Sheriff
115 E. Steadman
Anthony, Kansas 67003

Harvey County Communications
PO Box 687
Newton, Kansas 67114

Johnson County
111 South Cherry, Suite 2300
Olathe, Kansas 66061

Kingman County Clerk
130 North Spruce Street
Kingman, Kansas 67068

LaBette County - 911
PO Box 387
Oswego, Kansas 67356

Leavenworth County
E9-1-1 Coordinator
300 Walnut
Leavenworth, Kansas 66048

Lyon County Treasurer
402 Commercial
Emporia, Kansas 66801

Mitchell County Treasurer
PO Box 425
Beloit, Kansas 67420

Montgomery County 911
c/o County Clerk
PO Box 446
Independence, Kansas 67301-0446

Neosho County
c/o County Clerk's Office
PO Box 138
Erie, Kansas 6673

Pratt County 911
c/o Pratt County Treasurer
PO Box 905
Pratt, Kansas 67124

Reno County Emergency
Communications
210 West First Street
Hutchinson, Kansas 67501

Riley County 911
115 North 4th Street
Manhattan, Kansas 66502

Saline County Treasurer
PO Box 5040
Salina, Kansas 67402-5040

Scott County Treasurer
303 Court
Scott City Kansas 67871

Sedgwick County
Accounting Department
525 North Main Street, 8th Floor
Wichita, Kansas 67203

Seward County
E9-1-1 Coordinator
415 N. Washington Suite 109
Liberal, Kansas 67901

Shawnee County
Courthouse
Attn. Financial Administrator
200 SE 7th Street - Room #201
Topeka, Kansas 66603

Sumner County 911
501 North Washington Ave
Wellington Kansas 67152

Thomas County
300 North Court
Colby, Kansas 67701

Woodson County Treasurer
105 West Rutledge
Yates Center, Kansas 66783

Wyandotte County
Unified Treasury Office
701 N. 7th Street
Kansas City, Kansas 66101

Anderson County
Fiscal Court 9-1-1 Fund
137 S. Main Street
Lawrenceburg, Kentucky 40342

Bath County
Fiscal Court 9-1-1 Fund
P O Box 39
Owingsville, Kentucky 40360-0039

Bourbon County
E 9-1-1 Fund
525 High Street
Paris, Kentucky 40361

Breathitt County
Fiscal Court E 9-1-1 Fund
1137 Main Street
Jackson, Kentucky 41339

Butler County Fiscal Court
P.O. Box 620
Morgantown, Kentucky 42261

Carter County
E 9-1-1 Fund
315 W Second Street
Grayson, Kentucky 41143

Daviess County Treasurer
Anthony D. Sook, CPennsylvania
PO Box 1716
Owensboro, Kentucky 42302-1716

Fayette County, Commissioner of
Finance
Attn. Donna Cantrell
200 East Main Street, 3rd Floor
Lexington, Kentucky 40507

Fleming County
Fiscal Court
100 Court Square
Flemingsburg, Kentucky 41041

Harrison County Fiscal Court
11 South Main
Cynthiana, Kentucky 41031-1591

Henderson City of
E 9-1-1 Fund
P O Box 716
Henderson, Kentucky 42420

Jefferson County
577 Court Place, Suite 501
Louisville, Kentucky 40202

Laurel County Fiscal Court
101 South Main Street, Room 204
London, Kentucky 40741

Lee County Fiscal Court
P.O. Box G
Beattyville, Kentucky 41311

Lincoln County Emergency Center
349 West Main Street
Stanford, Kentucky 40482

Mercer County Fiscal Court Building
134 South Main Street
Harrodsburg, Kentucky 40330

Montgomery County
E 9-1-1 Fund
44 W Main Street
Mt. Sterling, Kentucky 40353

Oldham County Treasurer
Attn. Elaine Collett
100 West Jefferson
LaGrange, Kentucky 40031

Jerry Pierceson
Warren County Courthouse
429 East Tenth Sreet
Bowling Greene, Kentucky 42101

Webster County
Treasurer
P O Box 155
Dixon, Kentucky 42409

Calcasieu Parish
Communications District
PO Box 49
Lake Charles, Louisiana 70602-0049

East Baton Rouge Parish
Communications District
PO Box 1471
Baton Rouge, Louisiana 70821

Jefferson Parish 911
Communications District
5698 Belle Terre Road
Marrerro, Louisiana 70072

Orleans Parish
Communications District
301 South Broad Street
New Orleans, Louisiana 70119

Comptroller of the Treasury
Attn. Sandy Milligan
PO Box 207
Annapolis, Maryland 21404-0207

Adams County
Attn. George F Souders
201 South Wall Street
Natchez, Mississippi 39120

Alcorn County 911 Center
P.O. Box 179
Corinth, Mississippi 38834

Amite County
Board of Supervisors
PO Box 680
Liberty, Mississippi 39645

Attala County
230 West Washington Street
Kosciusko, Mississippi 39090

Bolivar County E-911
PO Box 396
Cleveland, Mississippi 38732

Chickasaw County E-911
212 East Harrington Street
Houston, Mississippi 38851

Claiborne County Chancery Clerk
PO Box 449
410 Market Street
Port Gibson, Mississippi 39150

Clarke County
E-9-1-1
PO Box 556
Quitman, Mississippi 39355

CMRS Board
c/o Horne CPennsylvania Group
PO Box 22964
Jackson, Mississippi 39255

Copiah County
PO Box 551
Nazlehurst, Mississippi 39083

Covington County B.O.S.
PO Box 1679
Collins, Mississippi 39428

Ms. W.E. Davis, Chancery Clerk
2535 Highway 51 North
Hernando, Mississippi 38632

Forrest County
Board of Supervisors
4080 US Highway 11
Hattiesburg, Mississippi 39402

Grenada County
911 Communications District Treasurer
P O Box 83
Grenada, Mississippi 38902

Hancock County Chancery Clerk
PO Box 429
Bay St. Louis, Mississippi 39520

Harrison County
Emergency Communications
Commissions
PO Drawer CC
Gulfport, Mississippi 30502

Hinds County Chancery Clerk
Attn. Accounting Department
PO Box 686
Jackson, Mississippi 39205

Holmes County E911
P.O. Box 26
Durant, Mississippi 39063

Humphrey County Chancery Clerk
P.O. Box 547
Velsoni, Mississippi 39038

Itawamba County E-911
201 South Cummings Street
Fulton, Mississippi 38843

Jackson County
Emergency Communications
Commissions
District 706 Watts Avenue
Pascagoula, Mississippi 39567

Jasper County E911
PO Box 406
Bay Springs, Mississippi 39442

Jones County
Chancery Clerk
PO Box 1467
Laurel, Mississippi 39441

Lafayette County E911
PO Box 1240
Oxford, Mississippi 38655

Lamar County Board of Supervisors
PO Box 1240
Purvis, Mississippi 39475

Lauderdale County E911
14th Street, 2525 B
Meridian, Mississippi 39301

Lawrence County
PO Box 1160
517 East Broad Street
Monticello, Mississippi 39654

Lee County E-911
178 Pinecrest
Saltillo, Mississippi 38866

Leflore County General Account
Post Office Box 250
Greenwood, Mississippi 3835-0250

Lincoln County
Board of Supervisors
P O Box 555
Brookhaven, Mississippi 39602

Columbus-Lowndes E911
515 Second Ave. North
Columbus, Mississippi 39701

Madison County
Chancery Clerk Building
Attn. Loretta Davis
146 West Center Street
Canton Mississippi 39046

Marion County E-911
Marion County Courthouse
250 Broad Street
Columbia, Mississippi 39429

Neshoba County
401 Beacon Street, Suite 201
Philadelphia, Mississippi 39350-2954

Noxubee County
Board of Supervisors
PO Box 147
Macon, Mississippi 39341

Okitibeha County
E9-1-1 Services
P O Box 80285
Starkville, Mississippi 39759

Panola County Chancery Clerk
Attn. Sally Fisher
151 Public Square
Batesville, Mississippi 38606

Pearl River County
E-911 Emergency Fund
PO Box 511
101 W. Cumberland Street
Poplarville, Mississippi 39470

Perry County 911
PO Box 198
New Augusta, Mississippi 39462

Pike County
Board of Supervisors
PO Box 431
Magnolia, Mississippi 39652

E911 c/o Chancery Clerk
Pontotoc County Courthouse
P.O. Box 209
Pontotoc, Mississippi 38863

Prentiss County
E9-1-1 Services
P O Box 477
Booneville, Mississippi 38829

Quitman County
Butch Scipper
230 Chestnut Street
Marks, Mississippi 38646

Rankin County, Board of Supervisors
Attn. Richard Wilson
Accounting Department
601 Marquette Street
Brandon, Mississippi 39042

Scott County
Board of Supervisors
PO Box 630
Forest, Mississippi 29074

Simpson County E911
150 West Court Ave. Suite 4
Mendenhall, Mississippi 39114

Smith County E911
PO Box 1107
Raleigh, Mississippi 39153

Stone County 911
PO Drawer 7
Wiggins, Mississippi 39577

Sunflower County E911 Commission
P.O. Box 988
Indianola, Mississippi 38751

Tate County
Board of Supervisors
201 South Ward Street
Senatobia, Mississippi 38668

Union County E-911
Union County Chancery Clerk
PO Box 847
New Albany, Mississippi 38652

Warren County
911 Remittance
PO Box 351
Vicksburg, Mississippi 39181

Washington County 911
910 Courthouse Lane
Greenville, Mississippi 38701

Wayne County E-911
609 Azalea Drive
Waynesboro, Mississippi 39367

Winston County E911
PO Drawer 69
Louisville, Mississippi 39339
Yazoo County Chancery Clerk

E-911 Account
PO Box 68
Yazoo City, Mississippi 39194

Beaufort County
121 West 3rd Street
Washington, North Carolina 27889

Bladen County
PO Box 965
Elizabethtown, North Carolina 28337

Brunswick County Finance Office
PO Box 249
3325 Old Ocean Highway
Bolivia, North Carolina 28422

Buncombe, County of
60 Court Plaza
Asheville, North Carolina 28801-3561

Burke County Finance Office
Attn. Mr. Paul James, Finance Director
PO Box #219
200 Avery Avenue
Morgantown, North Carolina 28680

Cabarrus County Finance Dept.
PO Box 707
Concord, North Carolina 28026

Caldwell County
PO Box 2200
Lenoir, North Carolina 28645

Carteret County
Finance Office
Courthouse Square
Beaufort, North Carolina 28516

Catawba, County of
Attn. Sharon Lynch
PO Box 389
Newton, North Carolina 28658

Chatham County
Finance Office
PO Box 608
Pittsboro, North Carolina 27312

Cleveland County 911
Cleveland County Finance
PO Box 1210
Shelby, North Carolina 28151

Columbus County
111 Washington Street
Whiteville, North Carolina 28472

Craven County
406 Craven Street
New Bern, North Carolina 28560

Cumberland County
PO Box 1829
Fayetteville, North Carolina 28302

Duplin County
E-911 Coordinator
PO Box 950
Kenansville, North Carolina 28349

Edgecombe County
PO Box 10
Tarboro, North Carolina 27886

Franklin County Finance
113 Market Street
Louisburg, North Carolina 27549

Granville County
Finance Department
PO Box 1286
Oxford, North Carolina 27565

Greene County E911
Greene County Emergency Services
201 Contentnea Boulevard
Snow Hill, North Carolina 28580

Guilford County
Finance Department
c/o Choice Brown
Greensboro, North Carolina 27402

Halifax County
Emergency Services Director
PO Box 677
Halifax, North Carolina 27839

Harnett, County of
PO Box 1405
Lillington, North Carolina 27546

Haywood County E911 Coordinator
215 North Main Street
Waynesville, North Carolina 28786

Henderson County 911
100 North Ring Street
Hendersonville, North Carolina 28792

Iredell County
Attn. Finance Department
PO Box 788
Statesville, North Carolina 28687

Johnston County
Treasurer
PO Box 1049
Smithfield, North Carolina 27577

Lenoir County Courthouse
Attn. Roger Dail
201 Est King Street
Kinston, North Carolina 28502

Lincoln County 911
115 West Main Street
Lincolnton, North Carolina 28092

Martin County Finance
PO Box 668
Williamston, North Carolina 27892

City of Charlotte
Central Cashier, Revenue Division
12st Floor, 600 East Fourth Street
Charlotte, North Carolina 28202

Moore County
Finance Department
PO Box 905
Carthage, North Carolina 28327

Nash County Finance Department
120 West Washington Street, Suite 3072
Nashville, North Carolina 27856

New Hanover County
E-9-1-1
320 Chestnut Street
Wilmington, North Carolina 28401-4093

Onslow County
Finance Office
615 Court Street
Jacksonville, North Carolina 28540

Orange County, North Carolina
Emergency Telephone Fund
PO Box 8181
Hillsborough, North Carolina 27278-8181

Pender County
PO Box 5
Burgaw, North Carolina 28425

Person County
304 South Morgan Street, Room 219
Roxboro, North Carolina 27573

Pitt County
Director of Financial Services
1717 West 5th Street
Greenville, North Carolina 27843

Finance Office
PO Box 504
Rockingham, North Carolina 28380

Robeson County
Attn. David L. Carter
701 North Elm Street
Lumberton, North Carolina 28358

Rowan County
Department of Telecommunications
232 North Main Street, Suite 202
Salisbury, North Carolina 28144

Rutherford County
289 Main Street
Rutherfordton, North Carolina 28139

Sampson County
Finance Office
PO Box 257
Clinton, North Carolina 28329

Scotland, County of
E-911 Fund
PO Box 489
Laurinburg, North Carolina 28253

Stanly County E-911
201 East Second Street
Albemarle, North Carolina 28001

Vance County Consolidated Accounts
Vance County Finance Office
Attn. Jerry Tucker
122 Young Street, Suite B
Henderson, North Carolina 27536

Wake County
Mr. Martin Chriscoe, Director of EM
PO Box 550
Raleigh, North Carolina 27602

Warren County
Finance Office
PO Box 185
Warrentown, North Carolina 27589

Watauga County Finance Department
Attn. Doris Isaacs
842 West King Street, Suite 6
Boone, North Carolina 28607

Wayne County
Department of Finance
Norman Ricks, Director
P O Box 227
Goldsboro, North Carolina 27533

Wilson County Finance Department
Attn. Phillys Vick
PO Box 1728
Wilson, North Carolina 27894-1728

Broome County
Commissioner of Finance
PO Box 1766
Binghamton, New York 13902

Cayuga County Treasurer
c/o Cayuga County Treasurer
160 Genesee Street
Auburn, New York 13021

Chemung County
Treasurer
P O Box 588
Elmira, New York 14902-0588

Cortland County Treasurer
60 Central Avenue
Cortland, New York 13045

Herkimer County Treasurer
Suite 3100
Herkimer, New York 13350

Jefferson County Treasurer
175 Arsenal Street
Watertown, New York 13601

Madison County Treasurer
PO Box 665
North Court Street
Wampsville, New York 13163

Oneida County
Commissioner of Finance
800 Park Avenue
Utica, New York 13501

Onondaga County Department of
Finance
Attn. Mary Gates
412 Montgomery Street, 15th Floor
Syracuse, New York 13202

Ontario County Treasurer
20 Ontario Street
Canandaigua, New York 14424

Oswego County Treasurer
Attn. Mark See
46 East Bridge Street
Oswego, New York 13126

Seneca County Treasurer
E-911 Account
1 Di Pronio Drive
Waterloo, New York 13165

St. Lawrence County
Treasurer's Office
48 Court Street
Canton, New York 13617

Steuben County Treasurer
3 East Pulteney Square
Bath, New York 14810-1557

Suffolk County Treasurer
Suffolk County Police Department
Finance Section / Charlie Palmer
30 Yaphank Avenue
Yaphank, New York 11980

Tioga County
Treasurer's Office
56 Main Street
Owego, New York 13827

Tompkins County
Fire / EMississippi
72 Brown Road
Ithaca, New York 14850

Ulster, County of
Treasurer
PO Box 1800
Kingston, New York 12402

Wayne County
Treasurer's Office
16 William Street
Lyons, New York 14489

Washington County Administrators
383 Broadway Road
Fort Edward, New York 12828

Yates County
Treasurer's Office
110 Court Street
Penn Yan, New York 14527

Adams County 9-1-1 (PSETA Acct)
c/o Adams County Commissioners
Adams County Courthouse
Room 201, 117 Baltimore Street
Gettysburg, Pennsylvania 17325-2313

Allegheny County
Treasurer's Office, Room 108
436 Grant Street
Pittsburgh, Pennsylvania 15219

City of Allentown
Attn. Joseph McDonald, Treasury &
Accounting
425 Hamilton Street, Room 110
Allentown, Pennsylvania 18101-1699

Beaver County
911 Payment
250 East End Avenue
Beaver, Pennsylvania 15009

Berks County 911
633 Court Street, 17th Floor
Reading, Pennsylvania 19601

City of Bethlehem 911
Department of Financial Services
Attn. Celie Walton
10 East Church Street
Bethlehem, Pennsylvania 18018

Blair County
ECC/9-1-1-E
615 Fourth Street
Altoona, Pennsylvania 16602

Bucks County Commissioners
Treasurer's Office
55 East Courts Street
Doylestown, Pennsylvania 18901

Butler County
Department of Emergency Services
309 Sunnyview Circle
Butler, Pennsylvania 16001-3549

Cambria Department of Emergency
Services
401 Candlelight Drive, Suite 100
Ebensburg, Pennsylvania 15931-1959

Carbon County
1264 Emergency Lane
Nesquehoning, Pennsylvania 18240

Centre County
911 / Emergency Communications
Willowbank Office Building
420 Holmes Street
Bellefonte, Pennsylvania 16823

Chester County
Attn. Dave McTavish, Emergency
Services
PO Box 2747
601 West Town Road, Suite 12
West Chester, Pennsylvania 19380

Clarion County 9-1-1
c/o Emergency Management
Courthouse, 421 Main Street
Clarion, Pennsylvania 16214

Clinton County Treasurer
Garden Building
232 East Main Street
Lock Haven, Pennsylvania 17745

Columbia County
Attn. Ron Kozma
PO Box 308, Courthouse
Bloomsburg, Pennsylvania 17815

Cumberland County
John C. Gross II
1 Courthouse Square
Carlisle, Pennsylvania 17013-3387

Dauphin County
Emergency Management Agency
Attn. Duane Black
911 Gibson Blvd
Steelton, Pennsylvania 17113

Delaware County Treasurer
Government Center Building
201 West Front Street
Media Pennsylvania, 19063

Erie County
County Executive
140 West Sixth Street
Erie, Pennsylvania 16501-1058

Fayette County 911
24 East Main Street
Uniontown, Pennsylvania 15401

Franklin County Department of
Emergency Services
157 Lincoln Way East
Chambersburg, Pennsylvania 17201

Indiana, County of Treasurer's Office
825 Philadelphia Street
Indiana, Pennsylvania 15701

Jefferson County Treasurer's Office
Jefferson Place
155 Main Street
Brookville, Pennsylvania 15825

Lackawanna County
Department of Emergency Services
200 Adams Avenue
Scranton, Pennsylvania 18503

Lancaster County Treasurer
Attn. Kim Keenan
P.O. Box 487
Manheim, Pennsylvania 17545-0219

Lancaster County Treasurer
Attn. Kim Keenan
P.O. Box 487
Manheim, Pennsylvania 17545-0219

Lawrence County Treasurer 911 Fund
430 Court Street
New Caslte, Pennsylvania, 16101

County of Lehigh 9-1-1
Government Center, Room 119
17 S 7th Street
Allentown, Pennsylvania 18101-2400

Luzerne County Treasurer
Attn. Lovey
200 North River Street
Wilkes Barre, Pennsylvania 18711

Lycoming County Dept. of Public Safety
Attn. Cheryl Stiber, Business Manager
542 County Farm Road, Suite 101
Montoursville, Pennsylvania 17754

Mercer County Treasurer
104 Courthouse
Mercer, Pennsylvania 16137-1290

Mifflin County
Mifflin County Courthouse
Mifflin County Office of Public
Safety/9-1-1
Mr. Philip C. Lucas, Director
2 North Wayne Street
Lewiston, Pennsylvania 17044

Montgomery County EOC
Attn. Steven Keeley
50 Eagleville Road
Eagleville, Pennsylvania 19403-1425

County of North Hampton Executive
Office
Department of Administration
669 Washington Street, Room 405
Easton, Pennsylvania 18042

Northumberland Treasurer
399 South 5th Street
Sunbury, Pennsylvania 17801

City of Philadelphia
Attn. Vincent Costello
City Hall, Room 632
Philadelphia, Pennsylvania 19107

Potter County
Mr. John Hetrick
24 Buffalo Street
Coudersport, Pennsylvania 16915

Schuylkill County
Treasurer
435 North Centre Street
Pottsville, Pennsylvania 17901

Somerset County
Treasurer E9-1-1
300 North Center Ave Suite 300
Somerset, Pennsylvania 15501

Washington County Dept. of Public
Safety
100 West Beau Street, Suite C-1
Washington, Pennsylvania 15301

Wayne County 911 Coordinator
Courthouse Annex
925 Court Street
Honesdale, Pennsylvania 18431-1996

Westmoreland County 911
Department of Public Safety
Joseph Niedzalkoski
911 Coordinator, Chief of
Communications
4 North Pennsylvania Avenue
Greensburg, Pennsylvania 15601

York County 911
c/o County Treasurer
1 West Market Way, 4th Floor
York, Pennsylvania 17401

York County 911
c/o County Treasurer
1 West Market Way, 4th Floor
York, Pennsylvania 17401

E-911 Authority
c/o Ms. Marion Donnelly
1951 Smith Street
North Providence, Rhode Island 02911

Kate A. Callahan
Emergency Telephone System Fund
1680 Richland Ave West, Suite 130
Aiken, South Carolina 29801

Anderson County
Ms. Rita Davis, Finance Manager
PO Box 8002
Anderson, South Carolina 29622

Berkely County E-911
223 North Live Oak Drive
Moncks Corner, South Carolina 29461

Cherokee County 911
122 Administrative Drive
Gaffney, South Carolina 29340

Treasurer's Office
Number Two Public Square
Darlington, South Carolina 29532

Dorchester County
E-911 Coordinator
Attn. Barbara Deece
500 North Main St. Box 3
Summerville, South Carolina 29483

Florence County Finance
180 N. Irby Street, MississippiC-H1
Florence, South Carolina 29501

Greenville County
Office of E-911
Ralph E. Inman, Director
301 University Ridge, Suite 2150
Greenville, South Carolina 29601

Kershaw County Treasurer
911 Tariff
1121 Broad Street
Camden, South Carolina 29020

Lexington County
Department of Public Safety
212 South Lake Drive
Lexington, South Carolina 29072

Oconee County 911
415 South Pine Street
Walhalla, South Carolina 29691-2145

Orangeburg County
PO Box 9000
Orangeburg, South Carolina 29116-9000

Pickens County Finance Department
E911 Administration
222 McDaniel Avenue B10
Pickens, South Carolina 29671

Richland County Finance Director
Attn. Carrie H. Tolley, Director of
Finance
2020 Hampton Street
Columbia, South Carolina 29204

Spartanburg County
Attn. Finance Department
PO Box 5666
Spartanburg, South Carolina 29304

Union County
E-9-1-1
414 S Pinckney Street
Union, South Carolina 29379

Bristol City 911
Virginia Smelser, Director
801 Anderson Street
Bristol, Tennessee 37620

Carter County 911
PO Box 999
Elizabeth, Tennessee 37643

Davidson County
ECD of Metro Nashville
Attn. Joe Foster
700 2nd Avenue South
Nashville, Tennessee 37201

Greene County
Attn. C. Ray Adams
PO Box 1117
Greeneville, Tennessee 37744-1117

Hardeman County 911
PO Box 355
Bolivar, Tennessee 38008

Hawkins County
Emergency Communications District
PO Box 342
Rogersville, Tennessee 37857

Johnson County ECD 911
PO Box 120
Mountain City, Tennessee 37683

Kingsport Emergency Communications
District
200 Shelby Street, Suite 100
Kingsport, Tennessee 37660

Madison County
Treasurer E9-1-1
546 E. College Street Room 219
Jackson, Tennessee 38301

Rutherford County
Emergency Communications District
Attn. Steve Lane
591 Fortress Boulevard
Murfreesboro, Tennessee 37128

Shelby County
6470 Halee Road
Memphis, Tennessee 38134

Sullivan County 911
Emergency Communications District
PO Box 485
Blountville, Tennessee 37617

Unicoi County E911
102 North Main
Earlwin, Tennessee 37650

Washington County
Emergency Communications District
401 Ashe Street, PO Box 448
Johnson City, Tennessee 37605

Bexar Metro 911 Network District
Mr. Bill Bucholtz, Executive Director
911 Saddletree Court
San Antonio, Texas 78231

Cameron County Emergency
Communications District
Mr. Carlos Acevedo, Executive Director
513 East Jackson, Suite 323
Harlingen, Texas 78550

Bexar Metro 911 Network District
Mr. Bill Bucholtz, Executive Director
911 Saddletree Court
San Antonio, Texas 78231

City of Dallas 9-1-1 System Operations
City of Dallas 9-1-1 System Operations
Attn: Manager Of 9-11 System
Operation
1500 Marilla Street, Room L1/A/N
Dallas, Texas 75201

El Paso 911 Emergency
Communications District
Mr. Joe Lorkowski, Executive Director
2829 Montana, Suite 205
El Paso, Texas 79903

Galveston County Emergency
Communications District
Mr. Bobby C. Wright, Executive
Director
1718 Amburn Road, Suite B
Texas City, Texas 77591

Bexar Metro 911 Network District
Mr. Bill Bucholtz, Executive Director
911 Saddletree Court
San Antonio, Texas 78231

Greater Harris County
E-911 Emergency Network
602 Sawyer Street, Suite 710
Houston, Texas 77007

Lubbock Emergency Communications
District
1611 Tenth Street, Suite 200
Lubbock, Texas 79401-2606

McClennan County Emergency
Assistance District
Mr. Carl Dorton, Executive Director
6701 Sanger Street, Suite 108
Waco, Texas 76710

Medina County 911 District
Mr. James Garcia, Director
1410 Avenue K
Hondo, Texas 78816

Midland County Emergency
Communications District
731 Wadley Avenue, Building O-208
Midland, Texas 79705

911 Network of East Texas
1121 E. SE. Loop 323, Suite 220
Tyler, Texas 75701-9660

Tarrant County 911 District
Dr. Bill Munn, Executive Director
100 East 15th Street, Suite 420, Lockbox
123
Fort Worth, Texas 76102

State Comptroller
Comptroller of Public Accounts
111 E. 17th Street
Austin, Texas 78774-0100

City of Alexandria
Department of Finance
Taxpayer Assistance Branch, Room
1700
PO Box 178
Alexandria, Virginia 22313

Arlington County
Treasurer's Office
Attn. Mary Jane Smith, Cash Manager
2100 Clarendon Blvd.
Arlington, Virginia 22201

Augusta County
Augusta County Commissioners of
Revenue
P.O. Box 959
Verona, Virginia 24482-0959

Bristol, City of
Attn. Paul Steagall, Comptroller
497 Cumberland Street
Bristol, Virginia 24201

Chesapeake City
Barbara O. Carraway, Treasurer
PO Box 16495
Chesapeake, Virginia 23328-6495

Fairfax, City of
Commissioner of the Revenue
Room 210 City Hall
10455 Armstrong Street
Fairfax, Virginia 22030

Fairfax County
Department of Tax Administration
Revenue Collections Division
12000 Government Center Parkway,
Suite 223
Fairfax, Virginia 22035

Falls Church City of
Treasurer's Office
300 Park Ave
Falls Church, Virginia 22046

Fauquier County
Attn. John Tuohy
PO Box 677
Warrentown, Virginia 20188

Franklin, City of - Treasurer
PO Box 179
Franklin, Virginia 23851
Franklin, Virginia 23851

Franklin County Public Safety
70 East Court Street, Suite 305
Rocky Mount, Virginia 24151

Frederick County
PO Box 552
Winchester, Virginia 22604

Galax, City of
PO Box 1287
Galax, Virginia 24333

Gloucester County Treasurer
PO box 337
Gloucester, Virginia 23061

B.H. Perry, Treasurer
PO Box 79
Isle of Wight, Virginia 23397

James City County Treasurer
PO Box 8701
Williamsburg, Virginia 23187-8701

Attn. Finance Department
PO Box 215
King William, Virginia 23086

Manassas City Treasurer
9027 Center Street
Manassas, Virginia 20110

Poquoson, City of - Treasurer
500 City Hall Avenue
Poquoson, Virginia 23662

Portsmouth City Treasurer
James L. Williams
801 Crawford Street
Portsmouth, Virginia 23704

Prince William County
Public Safety Commission
3 County Complex Court
Prince William, Virginia 22192-9201

Smyth County E911
Smyth County Office 14
121 Bagley Circle, Suite 110
Marion, Virginia 24354

Stafford County
Elizabeth L. Dailey, Treasurer
PO Box 68
Stafford, Virginia 22555

Virginia Beach City
Commissioner of the Revenue
City Hall Building 1
2401 Courthouse Drive
Virginia Beach, Virginia 23456

Washington County Treasurer
174 East Main Street
Abingdon, Virginia 24210

Winchester City Treasurer
E-911 Surcharges
PO Box 263
Winchester, Virginia 22604

Wythe County
Treasurer's Office
225 S. 4th Street Room 104
Wytherville, Virginia 24382

York County
Dept. of Budget & Financial Services
PO Box 532
Yorktown, Virginia 23690

Monongalia County Sheriff
243 High Street, 2nd Floor Courthouse
Morgantown, WV 26505

Wood County Commission
1 Courthouse Square
Parkensburg, WV 26101

City of Norfolk--City Treasurer
P O Box 2260
Norfolk, Virginia 23501

City of Hampton-Commissioner of
Revenue
P O Box 636
Hampton, Virginia 23669

City Suffolk-Treasurer of Suffolk City
P O Box 1858
Suffolk, Virginia 23439

City of Williamsburg- Finance
Department
401 Lafayette Street
Williamsburg Virginia, 23185

County of Loudoun-Commissioner of
the Revenue
1 Harrison St, S.E. 1st floor,
P O Box 7000
Leesburg, Virginia 20177

City Newport News-Commissioner of
the Revenue
2400 Washington Avenue
Newport News, Virginia 23607

State of New Hampshire
New Hampshire Dept. of Revenue
Administration Document Processing
Division
PO Box 2035
Concord, New Hampshire 03302-2035

City of Alexandria- Department of
Finance
Taxpayer Asst Branch-Rm 1400 P O
Box 178
Alexandria, Virginia 22313

County of Loudoun-Commissioner of
the Revenue
1 Harrison St, S.E. 1st floor, P O Box
7000
Leesburg, Virginia 20177

City Newport News-Commissioner of
the Revenue
2400 Washington Avenue
Newport News, Virginia 23607

EXHIBIT B

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re	X	:	
		:	Chapter 11 Case Nos.
		:	
GLOBAL CROSSING LTD., <u>et al.</u> ,		:	02- 40187 (REG) through
		:	02-40241(REG)
		:	
Debtors.		:	(Jointly Administered)
		:	
	X		

**ORDER (i) AUTHORIZING THE DEBTORS TO PAY PREPETITION
SALES AND USE TAXES AND REGULATORY FEES
AND (ii) DIRECTING FINANCIAL INSTITUTIONS TO HONOR
AND PROCESS CHECKS AND TRANSFERS RELATED TO
PREPETITION SALES AND USE TAXES AND REGULATORY FEES**

Upon the Motion dated January 28, 2002 (the "Motion") of Global Crossing Ltd. and certain of its direct and indirect subsidiaries, as debtors and debtors in possession (collectively, the "Debtors"), for an order pursuant to section 105(a) of title 11 of the United States Code (the "Bankruptcy Code") (A) authorizing the Debtors to pay all prepetition sales taxes, use taxes, gross receipts taxes, federal excise taxes, Michigan single business taxes, and business license fees including all those taxes subsequently determined upon audit to be owed for periods prior to the Commencement Date (collectively, the "Sales and Use Taxes") and all regulatory and universal service fees including all those fees subsequently determined upon audit to be owed for periods prior to the Commencement Date (collectively, the "Regulatory Fees"); and (B) directing the Debtors' banks and other financial institutions (the "Banks"), when requested by the Debtors in their sole discretion, to receive, process, honor, and pay any and all checks and electronic transfers related to the prepetition Sales and Use Taxes and Regulatory

Fees, all as more fully set forth in the Motion; and upon consideration of the Affidavit of Dan Cohrs Pursuant to Local Bankruptcy Rule for the Southern District of New York 1007-2 (the "Local Rules") in Support of First-Day Motions and Applications sworn to on the 27th day of January, 2002; and the Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. § § 157 and 1334 and the Standing Order of Referral of Cases to Bankruptcy Court Judges of the District Court for the Southern District of New York, dated July 19, 1984 (Ward, Acting C.J.); and consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. § § 1408 and 1409; and due and proper notice of the Motion having been provided to the Office of the United States Trustee for the Southern District of New York, the attorneys for the Debtors' prepetition lenders, the Joint Provisional Liquidators (the "JPLs") appointed by the Supreme Court of Bermuda in respect of certain of the Debtors herein and their attorneys and the attorneys for certain of the Debtors' bondholders, and no other or further notice need be provided; and the relief requested in the Motion being in the best interests of the Debtors and their estates and creditors; and the Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before the Court (the "Hearing"); and the Court having determined that the legal and factual bases set forth in the Motion and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before the Court; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the Motion is granted ~~in its entirety~~; and it is further

ORDERED that the Debtors are authorized, in their sole discretion, to pay all prepetition Sales and Use Taxes, including all those Sales and Use Taxes subsequently determined upon audit to be owed for periods prior to the Commencement Date, to the proper taxing authorities (the "Taxing Authorities") including those Taxing Authorities listed in Exhibit A annexed hereto; and it is further

ORDERED that the Debtors are authorized, in their sole discretion, to pay all prepetition Regulatory Fees, including all those Regulatory Fees subsequently determined upon audit to be owed for periods prior to the Commencement Date, to the proper regulatory authorities (the "Regulatory Authorities") including those Regulatory Authorities listed in Exhibit B annexed hereto; and it is further

ORDERED that all applicable Banks listed in Exhibit C annexed hereto shall be, and hereby are, authorized and directed, when requested by the Debtors in their sole discretion, to receive, process, honor, and pay any and all checks or electronic transfers drawn on the Debtors' accounts to pay the Sales and Use Taxes and Regulatory Fees, whether those checks were presented prior to or after the Commencement Date, provided that sufficient funds are available in the applicable accounts to make the payments; and it is further

ORDERED that nothing in the Motion or this Order shall be construed as impairing the Debtors' right to contest the validity or amount of any Sales and Use Taxes or Regulatory Fees that may be due to any Taxing Authorities or Regulatory Authorities; and it is further

ORDERED that the requirement pursuant to Local Rule 9013-1(b) that the Debtors file a memorandum of law in support of the Motion is hereby waived.

Dated: January 28, 2002
New York, New York

/s/ Robert E. Gerber
UNITED STATES BANKRUPTCY JUDGE

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X		
In re	:	Chapter 11 Case No.
	:	
ADELPHIA BUSINESS SOLUTIONS, INC., <i>et al.</i> ,	:	02-11389 (REG)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

**ORDER AUTHORIZING DEBTORS TO PAY PREPETITION
AMOUNTS OWING IN RESPECT OF REGULATORY FEES**

Upon the motion dated April 24, 2002 (the "Motion") of Adelphia Business Solutions, Inc. and certain of its direct subsidiaries, as debtors and debtors in possession (collectively, the "Debtors"), for authorization to pay prepetition amounts owing in respect of certain regulatory fees (the "Regulatory Fees"), as is more fully set forth in the Motion; and the Court having jurisdiction to consider the Motion and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334; and due notice of the Motion having been provided, and it appearing that no other or further notice need be provided; and the Court having determined that the relief sought in the Motion is in the best interests of the Debtors, their estates, their creditors, and all parties in interest; and upon the Motion and all of the proceedings had before the Court; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the Motion is granted; and it is further

ORDERED that the Debtors are authorized and empowered to pay all of the prepetition Regulatory Fees due and owing to all federal, state, and local regulatory authorities, including, but not limited to, those set forth on Exhibit A to the Motion (the

“Regulatory Authorities”), consistent with the practices and policies in effect as of the commencement of the Debtors’ chapter 11 cases, including, without limitation, through the issuance of postpetition checks or wire transfer requests; and it is further

ORDERED that the Debtors’ banks are authorized to process, honor, and pay to the Regulatory Authorities, to the extent of funds on deposit, any amounts arising from prepetition wire transfer requests made or checks issued by the Debtors in respect of any prepetition Regulatory Fee obligations prior to or after the commencement of these chapter 11 cases; and it is further

ORDERED that the Debtors are authorized (consistent with this order) to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests dishonored or rejected in respect of prepetition Regulatory Fee obligations dishonored or rejected as a result of the commencement of these chapter 11 cases; and it is further

ORDERED that nothing in this Order or the Motion shall be construed as prejudicing any rights the Debtors may have to contest the amount or grounds underlying any Regulatory Fees allegedly due to any Regulatory Authority; and it is further

ORDERED that the requirement pursuant to Local Rule 9013-1(b) that the Debtors file a memorandum of law in support of the Motion is hereby waived.

Dated: New York, New York
May __, 2002

UNITED STATES BANKRUPTCY JUDGE

File a Motion:

02-11389-reg Adelphia Business Solutions, Inc.

B BK 1 PG 643

Notice of Electronic Filing

The following transaction was received from Liu, Judy G.Z. entered on 4/24/2002 at 5:49 PM and filed on 4/24/2002

Case Name: Adelphia Business Solutions, Inc.

Case Number: 02-11389-reg

Document Number: 120

Docket Text:

Motion to Authorize */Motion of the Debtors for Authority to Pay Certain Regulatory Fees (with attached Notice of Motion, Exhibits A & B and Proposed Order)* filed by Judy G.Z. Liu on behalf of Adelphia Business Solutions, Inc.. with hearing to be held on 5/9/2002 at 09:45 AM at Courtroom 621 (REG) Responses due by 5/6/2002, (Liu, Judy)

The following document(s) are associated with this transaction:

Document description:Main Document

Original filename:A:/motion.pdf

Electronic document Stamp:

[STAMP NYSBStamp_ID=842906028 [Date=4/24/2002] [FileNumber=1398394-0]
[046941d5fccc0ad414db08be3a391a81211f2984191ac92605bd7670ebdabb7af3d60
6b54690cda2c8ef16e04087434f726b791b420671e86c6109e315d0dfe3]]

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